



General Assembly

February Session, 2022

Proposed Bill No. 54

LCO No. 925



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
SEN. LESSER, 9th Dist.

AN ACT CONCERNING THE TAX TREATMENT OF CERTAIN FREQUENT FLYER MILES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That the general statutes be amended to require, for taxable years
- 2 commencing on or after January 1, 2022, the value of frequent flyer miles
- 3 earned from business travel and used for personal travel to be subject to
- 4 the personal income tax.

Statement of Purpose:

To require the value of certain frequent flyer miles to be subject to the personal income tax.